



## Ohio Revised Code Section 3123.823 Adoption of rules.

Effective: March 22, 2001

Legislation: Senate Bill 180 - 123rd General Assembly

---

The director of job and family services, in conjunction with the tax commissioner, shall adopt rules, pursuant to Chapter 119. of the Revised Code, to establish procedures to implement sections 3123.82 to 3123.823 of the Revised Code. These procedures shall embody principles of due process of law, including, but not limited to, notices to interested parties and opportunities to be heard prior to the reduction of any state income tax refund.

---